

Optimizing Waqf Management for Community Welfare: The Strategic Role of the Indonesian Ulema Council of Bone Regency

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Abstract: This research examines the role of the Indonesian Ulema Council (MUI) of Bone Regency in the management of waqf land as a form of social worship in Islam. Although waqf has great potential as an instrument of community empowerment, its management often faces institutional constraints. This research uses a qualitative approach through in-depth interviews and participatory observation. The findings show that MUI is active in da'wah and socialization of waqf, but has not performed its strategic function in supervision and management of waqf assets optimally. MUI's role tends to be symbolic due to limited local technical regulations, lack of collaboration with the nazir, and low institutional capacity. This creates a gap between normative mandate and implementative reality. This research highlights the importance of reformulating MUI's role to function not only as a fatwa institution but also as a strategic partner in professional, accountable, and sustainable waqf governance. The findings provide an important contribution to the literature on the role of Islamic institutions in waqf management at the regional level, as well as a basis for strengthening waqf governance based on institutional collaboration.

Keywords: Waqf Management; Community Welfare; Indonesian Ulema Council.

Introduction

Islam is a religion revealed to the Prophet Muhammad PBUH. Its position covers all aspects of human life, especially in terms of worship which symbolizes man's position before the Creator. The prospect of worship is not limited to one aspect only, but also has a very broad scope, both in matters of worship mahdhah and ghairu mahdhah. One of the forms of ghairu mahdhah worship that is a way to achieve the pleasure of Allah swt. is waqf, which is not only a field of reward, but also plays an important role in improving the welfare of the people.¹

Waqf, which is identified as a form of gairu mahdah worship, not only contains a spiritual dimension, but also reflects the social responsibility of a Muslim in allocating the benefits of wealth in a sustainable manner. Therefore, this consensus becomes an instrument of worship that combines devotion to Allah and concern for others. In the context of socio-religious life, waqf is able to create economic equality, support educational, religious, and health services, depending on how it is managed professionally and trustworthily.²

¹ Abdurrohman Kasdi et al., "Development of Waqf in the Middle East and Its Role in Pioneering Contemporary Islamic Civilization: A Historical Approach," *Journal of Islamic Thought and Civilization* 12, no. 1 (2022): 140–53.

² Helza Nova Lita, "Waqf And Economic Distribution Justice: Sustainable Poverty Alleviation Efforts," *J. Legal Ethical & Regul. Isses* 24 (2021): 1.

Moreover, waqf also shows the flexibility reflected in Islamic teachings in responding to the demands of the times. When waqf governance is carried out systematically, accountably, and based on the principles of justice as recommended in line with sharia economics, then waqf can become an important pillar in the development of an independent ummah economy. Therefore, the existence of religious institutions such as the Indonesian Ulema Council (MUI) becomes very strategic, which not only acts as a regulator of sharia legitimacy, but also participates in encouraging education, supervision, and management of waqf.³

At the regional level in Bone Regency, MUI becomes very important in initiating collaboration between local government, local nazir, and community leaders to encourage more productive utilization of waqf.⁴ MUI Bone Regency can take the role as a facilitator in developing waqf management guidelines that are in accordance with sharia principles and the needs of the local community, as well as playing a key role in educating the community about the potential of waqf as a potential solution for welfare improvement. Through this approach, waqf is not only seen as a passive form of worship, but as a concrete and measurable instrument of ummah economic empowerment, especially in the education, health, and productive waqf-based micro-enterprise development sectors.

In practice, the potential of waqf in Bone Regency has not been fully managed, both in terms of assets and public awareness of the strategic value of waqf. Many waqf assets are still consumptive in nature such as cemetery land or places of worship, while opportunities to develop productive waqf such as agricultural land or community-based businesses are still rarely touched.

To optimize the potential of waqf, MUI Bone Regency needs to strengthen the capacity of nazir through training on professional waqf management that is oriented towards people's economic empowerment. Technical assistance related to waqf asset management, utilization of digital technology in administration, and transparency in reporting will increase public trust and encourage wider participation in waqf. In addition, MUI can also facilitate the establishment of networks between nazirs, the government, and the private sector to create effective synergy in managing productive waqf.⁵

This condition is a challenge in itself because although Indonesia has a majority Muslim population, the understanding of waqf is still limited, often only understood as waqf in the form of land or immovable objects.⁶ In fact, waqf itself has undergone significant changes in the form of movable objects such as cash, so it has great potential to be utilized productively. Therefore, MUI Bone Regency must play an active role in providing comprehensive education as well as assisting the community and nazir to make waqf management more effective.

³Anna Baianda, "Implementation of Sharia Principles in Micro Waqf Bank Financing Products at Minhaddul'ulum Islamic Boarding School (Based on the National Sharia Board Fatwa of the Indonesian Ulema Council Number 19 of 2001)," *KnE Social Sciences*, 2024, 223–35.

⁴Hamzah, Hamzah. "Problematika pengoptimalan potensi wakaf produktif di Kabupaten Bone." *Ekspose: Jurnal Penelitian Hukum dan Pendidikan* 18.1 (2019): 741-752. & Lihat juga, Latif, Hamzah. "Optimalisasi Pengelolaan Potensi Wakaf Produktif di Kabupaten Bone (Studi Penerapan UU No. 41 Tahun 2004 tentang Wakaf)." *Disertasi, Universitas Islam Negeri Alauddin Makassar* (2019)

⁵Ramdani Ramdani, Tika Widiastuti, and Imron Mawardi, "Implementation of Islamic Values in Waqf Governance: A Systematic Literature Review," *Journal of Islamic Marketing* 15, no. 8 (2024): 1925–41.

⁶Norlaila Mazura Hj Mohaiyadin et al., "Addressing Accountability and Transparency Challenges in Waqf Management Using Blockchain Technology," *Journal of Islamic Monetary Economics and Finance* 8 (2022): 53–80.

The research gap that arises from these dynamics lies in the lack of empirical studies that specifically examine the strategic role of MUI at the district level, especially in the context of waqf supervision and management. While national regulations have mandated the significant role of MUI in the institutional structure of waqf, not many studies have examined how the mandate is actualized in regions with specific socio-religious complexities, such as Bone Regency. This research aims to answer that void by deeply examining the contributions, challenges, and strategies taken by MUI of Bone Regency in dealing with waqf problems.

The implication of this research is expected not only to be academic, but also to give a practical contribution to the strengthening of waqf governance at the local level. The findings obtained can serve as a foundation in strengthening the role of the district MUI as a key actor in the supervision and guidance of waqf management based on sharia principles and the national legal framework. Moreover, the result of this research is expected to be able to encourage the birth of strategic policies in improving the institutional capacity of MUI, as well as strengthening cross-institutional collaboration between MUI, BWI, KUA, and local government in building a transparent, professional, and community welfare-oriented waqf ecosystem.

The urgency of strengthening MUI's role in waqf management becomes more prominent when examined from the condition at the local level, especially in Bone Regency, South Sulawesi. As the second largest and most populous region in the province, Bone Regency faces various problems in waqf management, ranging from misuse to ownership claims by nazhir. This situation shows the need to optimize the role of MUI at the district and sub-district levels, considering its strategic position as the frontline in answering waqf problems.

Method

This research is qualitative field research.⁷ This type of research is used to gain a deep understanding of social reality in the field, especially related to the role of the Indonesian Ulema Council (MUI) of Bone Regency in the management of waqf land. The main focus of this field research is to intensively explore the factors that support and hinder waqf management through direct involvement with the subjects under study, both individuals, groups, and related institutions.

The approach used in this research is multidisciplinary⁸, which includes four main approaches, namely: (1) The juridical-formal approach, used to examine the normative aspects of waqf management based on applicable laws and regulations, such as Law No. 41 of 2004, Government Regulation No. 42 of 2006, and MUI fatwas. (2) The philosophical approach aims to examine the nature and philosophical values behind the concept of waqf as an Islamic philanthropic institution that upholds justice, sustainability, and benefit.⁹ (3) The sociological approach is used to analyze the social dynamics between MUI, Nazir, and the community in waqf management practices, including the socio-cultural factors that influence the effectiveness of waqf supervision and utilization. (4) Theological-normative approach, used to explore the religious foundations of

⁷Rukaesih A. Maolani, Ucu Cahyana, *Metodologi Penelitian Pendidikan* (Cet. I; Jakarta: Rajagrafindo Persada, 2015), h. 73.

⁸Abuddin Nata, "Metodologi Studi Islam," 2019.

⁹Frank Crossan, "Research Philosophy: Towards an Understanding," *Nurse Researcher (through 2013)* 11, no. 1 (2003): 46.

waqf management based on Qur'anic texts, hadith, and fatwas of local scholars relevant to the local context.

The data collection method is carried out through several techniques, namely: Observation,¹⁰ direct to the research location to factually observe the practice of waqf management. In-depth interviews with various informants who have an in-depth understanding, such as the Head of Zakat and Waqf Organizer Section of the Ministry of Religious Affairs of Bone Regency and its staff, MUI Bone Regency officials, and several waqf nazirs, including nazirs who have been involved in legal issues. Documentation, in the form of a review of official documents, MUI fatwas, institutional archives, and administrative data related to waqf in the region.

The data collected consists of primary data, namely the results of interviews and direct observations in the field, as well as secondary data in the form of laws and regulations, scientific literature, and institutional documents.¹¹ Data analysis techniques are carried out through the stages of data reduction, data presentation (display), and conclusion drawing in an exploratory and interpretative manner. Data interpretation is carried out by linking empirical findings with the framework of Islamic law, national regulations, and the socio-religious dynamics of Bone Regency society.

Result and Discussion

MUI's Role in Waqf Management from a Juridical Perspective

The Indonesian Ulema Council (MUI) is a religious organization that brings together Islamic scholars and jurists with a common goal. As an authoritative entity, MUI plays a central role in resolving community issues, especially the spiritual dimension, through the instrument of fatwa. This role is not limited to issuing fatwas, but includes persuasive approaches institutionally as well as the personal involvement of its members.

Amid Indonesia's social challenges and economic pressures, waqf holds strategic relevance. Apart from being an Islamic spiritual obligation, waqf contains a socio-economic mission based on collective welfare. A redefinition of waqf in line with modern needs is imperative. Traditionally, waqf has focused on immovable assets (land, buildings, etc.), while waqf al-nuqud (cash waqf) is still less well known. This narrow perception limits the utilization of its economic potential, so that massive waqf assets have not contributed optimally to poverty alleviation.¹²

Traditionally, waqf discourse has focused on immovable assets such as land and buildings. However, cash waqf (wakaf al-nuqud) is still relatively unfamiliar in Indonesian society. The dominant perception tends to narrow the meaning of waqf as a physical donation-limited to the construction of mosques, cemeteries, Islamic schools (pesantren), orphanages, or educational institutions.¹³ The implication is that the economic potential of waqf has not been optimally utilized, thus failing to have a significant impact on poverty alleviation, despite the large scale of waqf assets in Indonesia.

¹⁰Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*, 2nd ed. (ALFABETA, 2017).

¹¹Uma Sekaran and Roger Bougie, *Research Methods for Business: A Skill Building Approach* (John Wiley & Sons, 2016).

¹²Hepy Kusuma Astuti, "Pemberdayaan Wakaf Produktif Sebagai Instrumen untuk Kesejahteraan Umat", *Ekonomi Islam*, vol. 2 (2020); 1-19

¹³Hepy Kusuma Astuti, "Pemberdayaan Wakaf Produktif Sebagai Instrumen... p. 2

Given the broad authority of the Indonesian Ulema Council (MUI), effective supervision of waqf management requires collaboration between religious institutions. MUI's strategic role in waqf governance is strengthened by the support of the legal framework, including the Compilation of Islamic Law (KHI), national laws and regulations, and government regulations.

1) Role of Advice and Consideration Provider

Juridically, MUI's role as a provider of advice and consideration in waqf management is imperative, as stipulated in the legal instruments of MUI,¹⁴ Among them; (a) Compilation of Islamic Law (KHI) Article 225, Deviations from the provisions of waqf management are only permitted after obtaining written approval from the Head of the Regency / City Religious Affairs Office (KUA), taking into account the advice and consideration of the Regency / City Ulama Council and the local sub-district head. (b) Law Number 41 of 2004 in Article 50, "The Indonesian Waqf Board (BWI) must pay attention to the advice and consideration of MUI in carrying out its duties. Article 63 Paragraph (3): Guidance and supervision by BWI must be carried out by considering the advice and consideration of MUI".¹⁵ (Government Regulation No. 42/2006, the Government must pay attention to the advice and consideration of MUI at its level in the implementation of waqf management guidance (Article 53, Paragraph [1]).

2) Case Resolution in Waqf Management

Although waqf is the largest Islamic financial instrument for Indonesia's economic empowerment, its implementation faces complex challenges. The main problems include: (a) ambiguity in the legal status of waqf assets; (b) suboptimal utilization of assets, and (c) Sharia deviations in the management of waqf objects. The crucial factor is the negligence or accountability deficit of the *nāẓhir* (waqf manager), which hinders effective governance. In this context, MUI plays a resolute role based on the mandate of the Compilation of Islamic Law (KHI) Article 226 that "Supervision of the implementation of the duties and responsibilities of *nāẓhir* is carried out collectively by the Head of the Regency / City Religious Affairs Office (KUA), the local Indonesian Ulema Council (MUI), and the Religious Court by its jurisdiction."¹⁶ This juridical implication emphasizes the urgency of MUI's productivity in supervising *nāẓhir*'s compliance with sharia principles, ensuring that waqf assets are used according to the original purpose (*mauqūf 'alayh*). And preventing misuse through a triadic supervision mechanism.

3) Surveillance

Conceptually, supervision is a systematic process of ensuring the achievement of organizational goals through alignment of actual activities with established plans.¹⁷ This conceptual essence emphasizes the functional interdependence between planning and supervision, where supervision operates as a mechanism for verifying operational conformity with strategic design. The operational definitions according to several experts include: (a) Fahmi (in Sondole, dk.):¹⁸ Organizational mechanisms to achieve effective and efficient performance to

¹⁴Kementerian Pendidikan Nasional, *Kamus Besar Bahasa Indonesia Edisi Keempat*, (Jakarta: PT. Gramedia Pustaka Utama, 2014).

¹⁵Undang-undang Nomor 41 Tahun 2004 tentang wakaf, p. 32.

¹⁶Tim Redaksi Nuansa Aulia, *Kompilasi Hukum Islam*, h. 67

¹⁷Yohannes Yahya, *Pengantar Manajemen* (Yogyakarta: Graha Ilmu, 2006), h. 133.

¹⁸Erlis Milta Rin Sondole dkk, *Pengaruh Disiplin Kerja, Motivasi dan Pengawasan terhadap Kinerja Karyawan pada PT. Pertamina (Persero) Unit Pemasaran VII Pertamina BBM Bitun*, (Jurnal EMBA, 2015, Vol. 3), h. 652.

realize the vision-mission. (b) Muchsan:¹⁹ De facto task implementation assessment activities with a focus on gap analysis between standards and implementation, and (c) Sujamto:²⁰ Narrow-scope control sub-functions within the managerial control framework.

In addition to the definition of supervision according to experts, supervision can also be classified based on its type, namely as follows:²¹

Table 1. Supervision Mechanism

Type	Characteristics
Internal	Implemented by internal organizations, integrated with administrative structures, and involving leaders as the highest authority.
External	Conducted by external entities (government/semi-government) through institutional cooperation or <i>ex ante</i> agreements.
Preventive	Implemented in the planning phase for anticipatory error-minimization before execution.

Source: Computed by Authors

In the context of waqf management, triadic supervision by the Office of Religious Affairs (KUA), the Religious Court, and the local Indonesian Ulema Council (MUI) is a prerequisite for optimizing the utilization of waqf assets by *nāẓhir*. MUI, as a strategic entity in religious governance, functions as an external control mechanism over individual waqf managers. This configuration relies on the Compilation of Islamic Law (KHI) Article 226. Supervision of the implementation of the duties and responsibilities of *nāẓhir* is carried out collectively by the Head of the KUA, the Regency / City Ulama Council, and the Religious Court by its jurisdiction." The scope of supervision in this article is explicitly limited to the accountability of *nāẓhir* in the management of waqf.

The Role of the Indonesian Ulema Council (MUI) of Bone Regency in Waqf Management

As the largest region in South Sulawesi, Bone Regency also has a fairly dense population, ranking second only to Makassar City. With such a large population, the potential for problems in the community is relatively high, both related to cultural issues, considering that Bone Regency is an area rich in customs and religious issues.

One of the hottest debated religious issues in the Bone Regency is waqf management. Waqf itself is generally one of the teachings in Islam that is closely related to social life, which is classified as *ijtima'iyah* worship (social worship). Because it is included in the category of worship, its main purpose is devotion to Allah SWT with sincere intentions solely to achieve his pleasure.²² Etymologically, the word "waqf" comes from the Arabic *waqafa*, which means to hold, stop, or restrain. In the context of Indonesian positive law, this term is still used with the memorization

¹⁹Sirajun dkk, *Hukum Pelayanan Publik*. (Malang; Setara pers, 2012), h. 126.

²⁰Sujamto, *Beberapa Pemahaman di Bidang Pengawasan*, (Jakarta: Ghalia Indonesia, 1983), h. 17

²¹ Bambang Sugiharto and Muhammad Syaifullah, "Pengawasan Dalam Perspektif Islam Dan Manajemen," *ILTIZAM Journal of Shariah Economics Research* 7, no. 1 (2023): 124–32.

²² Hayatullah Laluddin, "Revisiting the Concept of Waqf: Its Maintenance, Issues and Challenges," *International Journal of Islamic Thought*, 2021.

“waqf” as contained in the legislation. As for terminology, waqf means holding back an asset that can be benefited without consuming the substance (‘ain) of the asset, and diverted for public benefit. In Islamic jurisprudence, waqf is understood as an act of withholding ownership of property while maintaining the continuity of its benefits, which is intended as a form of self-approach to Allah. Waqf can also be interpreted as the transfer of assets or funds from individuals or legal entities to a nazhir to be managed in a trustworthy and professional manner for the benefit of the people in the long term.²³

Basically, people donate waqf as a form of investment for the hereafter, with the hope that the land that is donated will become an eternal charity by the Creator. Waqf is not only seen as ghairu mahdhah worship to achieve the pleasure of Allah SWT, but also has an important role in the field of education as well as improving the quality and welfare of society, especially in the economic sector. Therefore, good waqf management is expected to provide optimal benefits for the community. However, the enthusiasm of the community, most of whom still adhere to a traditional mindset due to limited access to information and the tendency to imitate the practices of previous generations, often causes waqf to be carried out only based on trust, without paying attention to proper administrative procedures. This condition is a challenge in itself because although Indonesia has a majority Muslim population, the understanding of waqf is still limited, often only understood as waqf in the form of land or immovable objects.²⁴ As a result, many waqf lands in Bone Regency have not been officially documented, making them vulnerable to loss or misuse by the nazhir.

In addition, another challenge that emerges as a barrier to optimal waqf management is the weak administration system and waqf data collection. A clear administrative system and accurate data collection are essential to ensure that waqf assets can be managed professionally. Without the support of complete data, waqf management becomes ineffective and at risk of misuse. Another reality is that community economic empowerment through waqf has not been explicitly regulated in legislation. Waqf tends to flow without serious handling, both in terms of motivation and management.²⁵ As a result, waqf management deviates from its original purpose. Moreover, the lack of regularity in data collection causes waqf assets to go unnoticed, unmanaged, and may even enter into a trade cycle that is not by Sharia.

People's limited understanding of the diversity of waqf forms is one of the main obstacles in optimizing the potential of waqf in Bone Regency. Many people still think that waqf is limited only to land or buildings, so there is no opportunity to develop waqf in the form of cash or movable assets that can actually have a greater and more sustainable economic impact. For this reason, intensive and sustainable education is needed so that people are able to fully understand the opportunities and benefits of productive waqf.²⁶

One of the institutions that plays a role in improving waqf land management in Bone Regency is the Ministry of Religious Affairs (Kemenag) of Bone Regency. As stated by Muh. Rafi As'ad, the Head of Zakat and Waqf Division of the Ministry of Religious Affairs of Bone, the Ministry

²³ Nur Mifchan Solichin, “Temporary Waqf as a Study of Fiqh Muamalah (Juridical Thoughts and Possibility of Its Implementation),” *Az-Zarqa: Jurnal Hukum Bisnis Islam* 14, no. 2 (2022): 243–60.

²⁴ Norlaila Mazura Hj Mohaiyadin et al., “Addressing Accountability and Transparency Challenges in Waqf Management Using Blockchain Technology,” *Journal of Islamic Monetary Economics and Finance* 8 (2022): 53–80.

²⁵ Abdul Ghofar Anshori, *Hukum dan Praktik Perwakafan di Indonesia*, h. 1

²⁶ Fusthathul Nur Sasongko, Tika Widi Astuti, and Muhammad Syaikin Muttaqin, “Cash Waqf Linked Sukuk: Potential and Challenges,” *Indonesian Interdisciplinary Journal of Sharia Economics (IJIJSE)* 4, no. 1 (2021): 190–200.

oversees all religious institutions at the regional level, including the Indonesian Ulema Council (MUI) in each regency, such as Bone. However, until now, the coordination between the Ministry of Religious Affairs and MUI has not run optimally, so their contribution to waqf management is still relatively minimal.

In addition to the issue of coordination between the Ministry of Religious Affairs and MUI, another obstacle in waqf management is that there is still a tendency for people to endow land only for the construction of mosques or schools, as exemplified by previous generations. However, this condition is slowly improving. The Ministry of Religious Affairs has taken the initiative to re-register all waqf lands in Bone Regency. Thanks to good coordination with each sub-district Religious Affairs Office (KUA), the Ministry of Religious Affairs of Bone has managed to record waqf land data more systematically.

Until now, the area of waqf land that has been registered at the Ministry of Religious Affairs reaches 4,458,372 square meters (m²), and this number continues to grow every year. In the future, MUI is also expected to take a more active role and make a significant contribution to waqf management in Bone Regency.²⁷

According to Rudi, the Zakat and Waqf Executive Staff at the Bone Regency Ministry of Religious Affairs, the management of waqf objects in the region faces its challenges. In addition to the low awareness of the importance of registering waqf assets, another problem that often arises is when parents who want to endow their waqf entrust their assets to their children or heirs.²⁸ Unfortunately, the trust entrusted is often not carried out as it should be, because many heirs are reluctant to sit together to complete the waqf process. Personal busyness is often the reason for their lack of seriousness in carrying out the mandate, even though the surrounding community is willing to help, on condition that there is proof of legality in the form of a land certificate or at least a Waqf Pledge Deed (AIW).

The management of waqf land is not only assessed from the aspect of its utilization. The first thing that must be done is a voluntary handover from the waqif (waqf giver) and his heirs. However, in practice in the Bone Regency, waqifs and heirs who have received the trust are often not serious in completing the waqf process. In some cases, they even become the main source of problems. This situation becomes one of the main obstacles that cause waqf land management to not run optimally.

From the problems described above, it can be concluded that although waqf management in Bone Regency has shown some progress, there are still various challenges that need to be overcome. The region already has professional cash waqf management standards, although its waqf accounting practices are not yet fully standardized.

At the closest social level, waqf management begins at the Sub-district Office of Religious Affairs (KUA), which automatically becomes the party authorized to issue the Waqf Pledge Deed (AIW). Thus, the KUA has the responsibility to foster, manage, maintain, and record all waqf lands within its jurisdiction.

The role of the Indonesian Ulema Council (MUI) of Bone Regency is also very important in the management of waqf, as mandated in Law Number 41 of 2004 concerning Waqf, which is an

²⁷ Muh. Rafi As'ad, Kasih Penyelenggara Wakaf dan Infak Kemenag Kabupaten Bone, *Wawancara* dengan Narasumber di Kantor Kemenag Kabupaten Bone pada tanggal 4 Juli 2023.

²⁸ Rudi, Staf Kasih Penyelenggara Wakaf dan Infak Kemenag Kabupaten Bone, *Wawancara* dengan Narasumber di Kantor Kemenag Kabupaten Bone pada Tanggal 8 Agustus 2023.

important legal basis in the development of waqf practices in Indonesia. This law explains in detail the classification of waqf assets into immovable waqf objects and movable waqf objects. The improvement of waqf regulations was then continued through Government Regulation No. 42/2006, Presidential Decree No. 75/M/2007 on the Establishment of the Indonesian Waqf Board (BWI), as well as the issuance of MUI Fatwa on cash waqf. All of these regulations and fatwas have given significant impetus to the development and existence of BWI in managing and developing waqf assets by their stated purposes and functions.²⁹

MUI Bone Regency has a strategic role to play in not only educating but also encouraging the establishment of a structured and transparent waqf management system. This includes creating an integrated waqf database, drafting strong regulations, and engaging in strict supervision so that waqf is truly utilized according to Sharia objectives. Thus, waqf can function as an effective and sustainable instrument of philanthropy or socio-economic project funding.³⁰

As an effort to realize an effective and structured waqf management, MUI Bone Regency needs to synergize with various stakeholders, including the local government and legal institutions. MUI's role is not only to educate, but also to catalyze the establishment of a neat and accountable waqf administration system. This is very important considering that a well-managed waqf can be a sustainable source of financing for social and economic programs that have a broad impact on national development.³¹

This synergy must also be strengthened by a clear and strong legal basis so that the implementation of waqf runs in accordance with Sharia principles and applicable regulations. In the national context, the government's attention to waqf has been clearly stated through Presidential Instruction (INPRES) Number 1 of 1991 concerning the Compilation of Islamic Law (KHI), which, although it is an instruction and not official legislation, is the main reference in solving religious problems, including waqf management.³² The existence of this regulation should be an important umbrella for MUI and local governments in developing waqf regulations and policies at the local level.

Although Presidential Instruction No. 1 of 1991 serves as a basic reference, the existence of more specific and comprehensive regulations related to waqf is needed so that waqf management can run more optimally and its legitimacy is guaranteed. Therefore, the government has continued its regulatory strengthening efforts with the issuance of Law No. 41/2004 on Waqf, which explicitly regulates various aspects of waqf management, including the rights and obligations of the parties, nazir management, and supervision of waqf implementation. This regulation provides a stronger legal footing for institutions such as MUI to carry out facilitation and supervision functions at the regional level.³³

²⁹ Amir HM, Ketua MUI Kabupaten Bone, Wawancara di Kantor MUI Kabupaten Bone pada tanggal 5 Juli 2023.

³⁰ Khalil Abdur-Rashid, "Financing Kindness as a Society: The Rise and Fall of the Waqf as a Central Islamic Philanthropic Institution (Awqāf)," *Journal of Muslim Philanthropy & Civil Society* 5, no. 1 (2021).

³¹ Mohammed Meeran Jasir Mohtesham and Syed Marwan, "Social Impact Measurement of Waqf: Case Study of Waqf Organisations in Karnataka, India," *AZKA International Journal of Zakat & Social Finance*, 2023, 199-218.

³² Istiatul Atika and Ainur Rofiq, "Pelaksanaan Wakaf Tanah Pondok Pesantren Nurul HuDa Peleyan Kapongan Situbondo Prespektif Kompilasi Hukum Islam," *Al-Qawaid: Journal of Islamic Family Law*, 2022, 38-53.

³³ Narulita Nurcahyani, "Tinjaun Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf Terhadap Tugas Nazir Dalam Mengelola Wakaf Produktif Di Masjid Baitul Amin Desa Bader Kecamatan Dolopo Kabupaten Madiun" (IAIN Ponorogo, 2021).

The Compilation of Islamic Law (KHI) itself describes the position of MUI in Chapter IV Articles 225 to 227 (changes, settlement and supervision of waqf objects)³⁴ If the Ulema Council also has a significant role, one of which is the change or other use of the waqf pledge without obtaining written approval from the religious affairs office (KUA) based on the advice of the MUI of the sub-district and the local sub-district head, this clarifies the importance of the position of MUI to help manage waqf. Whereas in Law Number 41 of 2004 it is contained in Chapter VI article 50 that in the management of waqf objects carried out by the Indonesian waqf agency (BWI) pay attention to the advice and consideration of the minister and the ulama assembly (MUI)³⁵ and there is Chapter VI article 63 the minister conducts guidance and management of waqf by taking into account the considerations and suggestions of the Indonesian Ulema Council (MUI).³⁶

The explanation of the role of MUI is then continued in Government Regulation No. 42 of 2006 as the implementation of Law No. 41 of 2004 contained in several rules, such as in Chapter II Article 12 nazhir of legal entities can be dismissed and replaced by BWI by taking into account the advice and consideration of the local MUI³⁷, which is then strengthened in BWI regulation No. 4 of 2010 concerning guidelines for the management and development of waqf assets³⁸, Furthermore, in Chapter VI Article 49, the process of exchanging waqf assets is based on the recommendation of an assessment team, one of whose members is the Indonesian Ulema Council (MUI)³⁹, This is then clarified again with Chapter VIII article 54 in carrying out government guidance, paying attention to the advice and consideration of the Indonesian Ulema Council by its level. So it can be concluded how big the role and responsibility of MUI is in supervising the waqf management system in Indonesia.⁴⁰

The enactment of Government Regulation No. 42/2006 is an important milestone in strengthening waqf governance in Indonesia. This regulation not only provides technical guidelines for the implementation of Law No. 41/2004, but also emphasizes the need for synergy between the government, nazir, and society in managing waqf professionally and transparently. Support from various religious institutions is one of the key factors to ensure that waqf does not merely become an administrative activity, but is truly able to contribute to sustainable and equitable socio-economic development across all levels of society.⁴¹

Meanwhile, especially in Bone Regency, the national regulation must be implemented with adaptations that suit the cultural characteristics and needs of the local community. The role of MUI is very strategic in taking this position and adaptation process, by providing assistance to the nazirs and helping to advocate for regional policies that support productive and transparent waqf

³⁴ Tim Redaksi Nuansa Aulia, *Kompilasi Hukum Islam*, h. 67-68

³⁵ Undang-undang Nomor 41 Tahun 2004 tentang wakaf (Kementerian Agama direktoray jenderal bimbingan masyarakat islam tahun 2007) h. 26

³⁶ Undang-undang Nomor 41 Tahun 2004 tentang wakaf, h. 32.

³⁷ Peraturan Pemerintah Republik Indonesia Nomor 42 Tahun 2006, tentang pelaksanaan Undang-Undang Nomor 41 Tahun 2004 h. 8

³⁸ Peraturan Badan Wakaf Indonesia (BWI) Nomor 4 Tahun 2010 Tentang Pedoman Pengelolaan dan Pengembangan Harta Benda Wakaf, h. 3.

³⁹ Peraturan Pemerintah Republik Indonesia Nomor 42 Tahun 2006, tentang pelaksanaan Undang-Undang Nomor 41 Tahun 2004 h. 23.

⁴⁰ Peraturan Pemerintah Republik Indonesia Nomor 42 Tahun 2006, tentang pelaksanaan Undang-Undang Nomor 41 Tahun 2004, h. 26

⁴¹ Muhammad Usman and Asmak Ab Rahman, "Funding Higher Education through Waqf: A Lesson from Malaysia," *International Journal of Ethics and Systems* 39, no. 1 (2023): 107-25.

development. In addition, it is also important to play a role in ensuring that the implementation of waqf still adheres to the corridor of Sharia values so that the noble purpose of waqf as social worship and empowerment of the people can be realized in a compatible manner.⁴²

Muh. Amir HM, Chairman of the Indonesian Ulema Council (MUI) of Bone Regency, revealed that the main task of MUI is *khadimul ummah* (servant of the people). For every problem faced by Muslims, MUI always tries to provide the best solution. This effort is supported by the existence of a number of commissions within the MUI that are filled with experts in their respective fields.⁴³ Waqf management is indeed one of the major problems in the Bone Regency. For example, many waqifs donate their land to a *nazhir* for mosque construction through an informal or oral process, without following the correct administrative procedures. As a result, the waqf land does not receive an *Akta Ikrar Wakaf* (AIW), so its legal status is not strong.

From this description, it can be understood that the main task of MUI is not only as an institution that serves the community, but also as an authority authorized to issue religious fatwas, including those related to waqf issues. Therefore, MUI has a strategic position in society as an institution that provides solutions to various religious and societal problems.

MUI can collaborate with waqf management institutions whose position is regulated in Government Regulation (PP) number 42 of 2006 in Chapter V, Article 45, in managing and developing waqf assets to promote public welfare. *nazhir* can cooperate with other parties by Sharia principles. This is also specifically regulated in other rules.⁴⁴ However, four years earlier, on May 11, 2002, MUI through its Fatwa Committee had issued a Fatwa on cash waqf⁴⁵, which aims to provide affirmation in terms of management and utilization of waqf not only focused on immovable waqf but also with cash waqf, cash waqf in question also includes securities. Nevertheless, although in the beginning it had a significant role influence, due to the guidance of the times and new cases, MUI is also required to be more progressive in conducting supervision.

To answer the demands of the times, MUI needs to strengthen its institutional capacity in terms of digital and data-based waqf governance. Digital transformation in waqf management is a strategic step to improve transparency, efficiency, and accountability of *nazir* institutions that partner with MUI. Through an integrated waqf information system, for example, MUI can monitor the development of waqf assets, assess the performance of *nazirs*, and ensure that every waqf given by the community is optimally utilized and by *shari'i* objectives.⁴⁶

In addition, MUI also has a great opportunity to strengthen the role of advocacy and waqf literacy in society. This effort is important considering the limited understanding of modern forms of waqf, such as cash waqf, stock waqf, and other productive waqf.⁴⁷

MUI also plays an important role in raising public awareness about the importance of institutionalized waqf. With good waqf management, the potential of waqf and other Islamic philanthropic funds can be explored more optimally. Public awareness of the importance of waqf

⁴³ Amir HM, Ketua MUI Kabupaten Bone, Wawancara di Kantor MUI Kabupaten Bone pada tanggal 5 Juli 2023

⁴⁴Peraturan Pemerintah Republik Indonesia Nomor 42 Tahun 2006, Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 h. 22.

⁴⁵ Komite Fatwa Majelis Ulama Indonesia (MUI) tentang wakaf uang tahun 2002, h. 410

⁴⁶ Shandy Primandasetio Freddy and Nor Asiah Mohamad, "Dispute in Cross-Border WAQF: Mitigation, Resolution, and the Role of WAQF Authority," *IJUMIJ* 32 (2024): 261.

⁴⁷ Nugraha et al., "Waqf Literacy: The Dynamics of Waqf in Indonesia."

management has shown significant progress. This enthusiasm is reflected in three main aspects, including; (1) Religious Transformation: Marked by the bureaucratization and modernization of Islamic philanthropic institutions; (2) Dynamic Distribution of Islamic Philanthropic Funds: Seen in the implementation of social programs, participation in humanitarian missions, disaster relief efforts, and assistance to conflict-affected areas; (3) Innovation in the Concept of Islamic Philanthropy: Reflecting the legitimization of social fundraising activities from the general public.

MUI's role in waqf management in Bone Regency is always adjusted to the problems faced in the field. In the Bone Regency, waqf assets are generally earmarked for mosque construction and educational activities. Whether individual or institutional waqf, its allocation tends to be focused on these two sectors. Therefore, most waqf lands in Bone Regency can be categorized as productive waqf lands, as they have been put to good use for the benefit of the community. However, there are still several waqf lands that have not been optimally utilized, and some are even misused.

Fathurrahman, Chairman of the Fatwa Commission of MUI Bone Regency, explained that institutionally, MUI Bone Regency has not had a significant role in waqf management. This can be seen from the absence of a special fatwa issued related to waqf management, even though waqf is one of the urgent issues that needs to be addressed immediately in the Bone Regency. Nevertheless, individually, the members of MUI Bone Regency in their lectures to the community always try to deliver materials that emphasize the importance of good waqf management. The hope is that waqf can truly become *ṣadaqah jāriyah* (charity) that provides sustainable benefits for the waqif.⁴⁸ This statement illustrates that structurally, the institutional legitimacy of MUI Bone Regency in waqf management is still limited, mainly because there is no official fatwa that specifically regulates waqf issues. Nevertheless, the issue of waqf remains one of the topics socialized by MUI representatives in each sub-district, to increase public understanding of the importance of waqf management by the rules.

Law No. 41/2004 comes as a solution to overcome the limitations of previous waqf regulations, by providing clear and detailed regulations on various forms of waqf, including cash waqf and movable waqf.⁴⁹ This law also establishes a strong legal framework for nazir and waqif so that waqf management can be more directed, transparent, and by sharia principles. With this regulation, it is expected that waqf management at the regional level, including Bone Regency, can run more optimally and provide real socio-economic benefits to the community. In addition, the presence of this law is also proof of the government's seriousness in supporting the empowerment of the people through waqf.

Thus, the integration of strong regulations, adequate management capacity, and waqf management innovation is the key to realizing effective and productive waqf.⁵⁰ These strategic steps must continue to be developed so that waqf can function not only as social worship but also as an economic instrument that is able to answer development challenges and improve the quality of life of the community. This is where the role of MUI Bone Regency becomes very important as a

⁴⁸ Fathurrahman, Ketua Komisi Fatwa di MUI Kabupaten Bone, Wawancara di Kediaman narasumber pada tanggal 10 Juli 2023

⁴⁹ Imron Choeri, "Optimalisasi Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf Di Kabupaten Jepara," *El-Ussrah: Jurnal Hukum Keluarga* 5, no. 1 (2022): 23-40.

⁵⁰ Ismail Jalili, Muhammad Firdaus, and AbdulGafar Olawale Fahm, "The Role of Qawā'id Fiqhiyyah in Strengthening Waqf Law: A Review of Challenges and Solutions in Indonesia," *Al-Qadha: Jurnal Hukum Islam Dan Perundang-Undangan* 11, no. 2 (2024): 226-50.

guardian of sharia as well as a facilitator of waqf transformation towards a modern and sustainable management paradigm.

Idris Rasyid, Secretary of MUI Bone Regency, said that MUI always tries to help solve cases related to waqf. In a coordination meeting between MUI Kabupaten and representatives of MUI Kecamatan, new approaches have been formulated to reduce waqf management problems that often arise at the kecamatan level. MUI District has also instructed MUI Sub-District to actively monitor and help solve problems related to problematic waqf land.⁵¹

The existence of waqf institutions that are formally regulated through laws and regulations has encouraged waqf management to be more transparent, credible, and accountable. The positions of nazir (waqf manager) and waqif (waqf giver) are two interrelated and crucial elements in optimizing the potential of waqf for social welfare and beneficiaries (mauqūf 'alayh). In the context of productive waqf, managers are required to maximize the efficient and sustainable utilization of waqf assets.

The Chairman of MUI Bone Regency, Amir HM, stated that optimizing the utilization of waqf assets can be done through three main approaches, namely (1) Benefit Orientation, which ensures that the benefits of waqf are felt by the recipients (mauqūf 'alayh). This approach not only impacts material welfare but also increases public awareness and understanding of the purpose and benefits of waqf in the lives of Muslims. (2) Regulation and Supervision, which is to develop a regulatory framework that provides legal certainty and protection for all parties involved in waqf. In addition, supervision is carried out through monitoring, evaluation, guidance, and cooperation, to ensure the continuity and quality of waqf asset management, and (3) Public Orientation, where waqf management must be able to create a significant positive impact on public welfare. The ultimate goal is the fulfillment of the principles of Islamic law (maqāsid al-shari'ah).

On the other hand, to encourage the optimization of waqf management, the government has issued policies that provide space for the community and waqf management institutions to collect and manage waqf assets in a more creative and varied manner. This is reflected in the presence of regulations that strengthen waqf institutions, including strengthening the role of the Indonesian Waqf Board (BWI) and Sharia Financial Institutions Receiving Cash Waqf (LKS-PWU). This policy has a significant impact on the optimization of waqf management, not only for the management institution, but also for the beneficiaries (mauqūf 'alayh), and contributes to improving the welfare of society in general. This development also directs the role of MUI to become more strategic and focused in waqf management.

Basically, MUI's role is not only limited to technical and regulatory aspects, but also as a driver of education and socialization about the importance of productive waqf for the common welfare. Through various dakwah and training activities, MUI can build public awareness that waqf is not only a religious obligation, but also a strategic instrument to overcome socio-economic problems such as poverty, education, and health. With this approach, waqf in Bone Regency is expected to transform into a sustainable resource that has a direct impact on improving the quality of life of the people.⁵²

⁵¹ Idris Rasyid, Sekretaris MUI Kabupaten Bone, wawancara di Kantor MUI Kabupaten Bone pada tanggal 10 Juli 2023

⁵² Rusni Hassan and Fatimah Mohamad Noor, "How Corporate Awqaf Can Support SDGs?," *Islamic Wealth and the SDGs: Global Strategies for Socio-Economic Impact*, 2021, 539-57.

MUI Bone Regency is expected to build strong synergy with Islamic financial institutions, educational institutions, and other community organizations to create a healthy, professional, and transparent waqf ecosystem. This effort can be realized through digital technology-based waqf management training, utilization of information systems in nazir financial reporting, and regulatory assistance so that waqf management has clear legitimacy and prevents future conflicts of interest.⁵³ This collaboration will certainly broaden community participation and increase people's trust in doing waqf. With this strategic step, MUI not only maintains the shar'i aspect but also acts as an agent of social change that is adaptive to the dynamics of economic policy challenges.⁵⁴

However, until now MUI of Bone Regency has not issued any institutional recommendation specifically related to waqf issues. There is a case that has surfaced, which is a waqf land dispute next to MAN 2 Bone that was resolved through the Class 1A Religious Court of Bone Regency. If the disputing parties had previously consulted with the MUI of Bone Regency, maybe the settlement process could have been accelerated through the issuance of recommendations as a form of mediation.⁵⁵

The involvement of MUI in the settlement of waqf cases will certainly have a significant impact. Unfortunately, not all cases are submitted to MUI, so only a small number of them receive official assistance or views from this institution. This was confirmed by Sulaeman Alimin, a nazir who was in dispute with an heir regarding waqf land. He stated that in the dispute settlement that took place at the Class 1A Religious Court, there was no coordination with the MUI of Bone Regency.⁵⁶ Coordination is only done after the court decision is issued, and the nazir only reports the result to MUI. This experience is expected to be an important lesson to encourage better coordination in handling waqf cases in the future.

Amir HM emphasized that until now, MUI, through its sub-district level administrators, continues to play an active role in encouraging effective waqf management. This effort is done through various da'wah activities, especially lectures in mosques. The aim is to raise the awareness of the congregation about the importance of good waqf management, including the urgency of officially recording waqf through the local Office of Religious Affairs (KUA). This is important considering that waqf practices in the past were generally done verbally, without any official documents. Therefore, MUI officials consistently reminded the congregation of the importance of making a Waqf Pledge Deed (AIW) as legal evidence of waqf land.⁵⁷

However, it should be noted that MUI Bone Regency currently does not have a special institutional program that specifically handles waqf issues. The absence of this program may be one of the factors that cause the limited role of the MUI institution in waqf management. In the future, it is hoped that MUI can make a more significant contribution, among others, through increased coordination with other institutions that also have responsibilities in waqf management.

⁵³ Jafar, Ibrahim, and Malik, "Waqf: From Classical Charitable System to Modern Financial Tool."

⁵⁴ Mufti Afif et al., "Implementation Shariah Compliance At The Mui Cash Waqf Agency For The Special Region Of Yogyakarta," *International Journal Of Business And Economy* 3, no. 4 (2021): 53–63.

⁵⁵ Idris Rasyid, Sekretaris MUI Kabupaten Bone, wawancara di Kantor MUI Kabupaten Bone pada tanggal 10 Juli 2023.

⁵⁶ Sulaeman Alimin, Nazir yang pernah berkasus dengan ahli waris, *Wawancara* di kediaman Narasumber pada Tanggal 10 Agustus 2023.

⁵⁷ Amir HM, Ketua MUI Kabupaten Bone, Wawancara di Kantor MUI Kabupaten Bone pada tanggal 5 Juli 2023.

The Chairman of MUI Bone Regency, Lukman Arake, stated that the issue of waqf has become the concern of several MUI administrators who actively convey waqf-related material in their lectures. This is because the issue of waqf in the Bone Regency has become an urgent issue. Moreover, the practice of waqf is no longer limited to conventional forms.⁵⁸ Nowadays, there are new forms of waqf such as cash waqf, waqf through money, and productive waqf. These new forms require a more adaptive legal umbrella and supervisory system.

In the context of supervision, MUI also tries to go directly to the field to ensure that the process of waqf management and utilization runs well. However, the effectiveness of supervision is highly dependent on good coordination between MUI and the parties responsible for waqf management, especially when there are legal aspects involved. Currently, MUI's substantive role in waqf management has not been optimized. This is reflected in the absence of a special fatwa issued by MUI related to waqf management, even though this issue is urgent and requires immediate handling.

In general, MUI of Bone Regency is often involved in solving problematic waqf cases, although administratively, these cases are mostly handled by agencies such as the Ministry of Religious Affairs. In this context, MUI acts as a socio-religious institution that provides religious views and moral guidance on the settlement of waqf problems.

Conceptually, waqf can be utilized as one of the ummah's economic resources. This means that the utilization of waqf assets does not have to be limited to traditional sectors such as education, mosques, hospitals, or orphanages. In a broader scope, waqf assets can be managed to support various economic activities such as agriculture (including integrated farming or animal husbandry), industry, mining, real estate development, offices, hotels, restaurants, and so on. The main principle is to maintain the integrity of the asset, while the proceeds of its management can be optimally utilized for the benefit of the people.

However, this does not mean that all waqf assets should be diverted for productive purposes. The use of waqf assets for charitable activities is still relevant, but can be combined with an empowerment approach so that the benefits are sustainable. In the long run, the distribution of waqf should not focus solely on charity programs, as this pattern risks depleting the principal capital. Therefore, waqf should be directed towards empowerment programs that are able to increase the capacity of the beneficiaries. If possible, waqf proceeds can be reused as seed capital for productive businesses, so that the benefits are not only short-term, but also contribute to the sustainable economic development of the ummah.

Therefore, in the author's opinion, the suboptimal management of waqf can be identified through several main factors. First, the a lack of proper and accurate understanding of waqf among the public. This is mainly due to the lack of socialization regarding the regulations and provisions governing waqf management. Second, limited human resources, especially professional and competent nazhirs. In practice, there are individuals who not only fail to manage waqf for the benefit of the people, but also misuse or even claim ownership of waqf assets. Third, the low level of public awareness, which in some cases is conventional or limited, where waqf is only understood to be limited to the construction of mosques or educational facilities. Many waqf agreements are done

⁵⁸ Lukman Arake, Wakil Ketua MUI Kabupaten Bone, Wawancara di kampus IAIN Bone pada tanggal 1 Agustus 2023

orally, without adequate documentation or legal records. Fourth, the existence of institutions or bodies responsible for waqf management has often not run optimally. Some institutions have not even fully realized their roles and responsibilities, including the Indonesian Ulema Council (MUI).

In order for waqf to truly contribute to the social welfare of society, professional and optimal management by *nazhir* is crucial. In this context, there is a need for a national waqf institution that not only provides direction and guidance in waqf management but also plays an active role as a *nazhir* who manages waqf productively and sustainably.

Based on the findings of previous research, the author observes that the role of MUI Bone Regency in waqf management can be seen from the socialization system that they do. MUI actively conveys waqf management material through lectures in local mosques, with the aim that the congregation understands the importance of orderly and legally valid waqf management. One of the approaches taken is to encourage people to consult with the Office of Religious Affairs (KUA) regarding the legalization and recording process of waqf.

If a waqf problem arises at the sub-district level, the MUI of Bone Regency gives direction to the sub-district MUI board to supervise and help solve the problem. However, so far, MUI's contribution to waqf land management is still relatively minimal. In the future, if there is a problem on waqf land under the authority of the Ministry of Religious Affairs, more intensive coordination between the Ministry of Religious Affairs and MUI is needed so that problem-solving can be done more effectively and harmoniously. Thus, the role of MUI in waqf management in the future is expected to be bigger and more strategic.

The issue of welfare and poverty alleviation is a collective responsibility. Therefore, in developing waqf assets productively, waqf managers should establish strategic partnerships with sharia-based financial institutions, so that the potential of waqf as an economic resource of the *ummah* can be utilized optimally and sustainably. The management of waqf land in Bone Regency has shown significant progress, especially in terms of implementing standard operating procedures and increasing public awareness. Nevertheless, accounting practices in waqf management are still not formally standardized, which poses its challenges amidst the increasing number and value of waqf assets.

To optimize the productive empowerment of waqf land, a comprehensive evaluation is needed as well as an increase in the intensity of socialization by the relevant authorities, especially regarding the mechanism of waqf asset management and development. Given that productive waqf empowerment aims to improve the welfare of the community, active participation from various parties is needed, from government agencies, religious organizations, civil society, to the private sector.

Conclusion

The Indonesian Ulema Council (MUI) of Bone Regency has played a significant role in waqf management, especially in its educative, consultative, and strategic partner functions in waqf dispute resolution. This role is demonstrated through various socialization activities at the sub-district and mosque levels, as well as involvement in coordination with the Office of Religious Affairs (KUA). However, the effectiveness of this role still faces a number of challenges, including the absence of a specific fatwa on waqf, the limitations of structured institutional programs, and the lack of formal documentation of institutional actions taken. As an institution that has a hierarchy

down to the subdistrict level, MUI has great potential to strengthen waqf governance as a whole. However, to optimize this role, MUI needs to increase its contribution through issuing thematic fatwas on waqf, developing more focused institutional programs, and expanding its community-based socialization network. On the other hand, strengthening coordination between MUI, KUA, and nazhir institutions is also an important key to creating accountable, participatory, and sustainable waqf governance.

Important practical implications for improving waqf governance in Bone Regency. First, the findings show that institutional strengthening is an urgent step that needs to be taken by the Indonesian Ulema Council (MUI) of Bone Regency. The establishment of a special unit or division that handles waqf issues institutionally will clarify the role and responsibility of MUI in the supervision and resolution of waqf disputes. Second, the need for MUI to initiate the drafting and issuance of special fatwa and technical guidelines for waqf management that can be a formal reference for nazhir and the community. Third, the socialization efforts that have been done through lectures in mosques need to be increased, both in terms of content and audience segmentation, by involving educational institutions, Islamic mass organizations, and local media.

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